# Chapter II.—Letters of Credit and Cheques.

## A.—Letters of Credit.

445. **3.** Funds for making payments are obtained by Divisional Officers by means of cheques drawn on civil treasuries against letters of credit on one or more treasuries issued by the Accountant General.

448A-24. **4.** (*a*) Officers in charge of divisions should send to the Conservator, so as to reach him by the first day of the last month in each quarter, applications in Form 1, for the letters of credit required by them during the ensuing quarter. The Conservator should frame from them an application in Form 2, for the requirements of the province or circle and submit it to the Accountant General in time for the advices of the letters of credit, which will be issued by that officer, to reach the officers for whose use they are intended, before the commencement of the new quarter.

(*b*) Subsequent transfers of credits from one treasury to another, or additions to the credits granted, can be made only on fresh applications to the Accountant General through the Conservator.

445. **5.** When officers of other Civil Departments are authorised to incur charges on account of the Department, they will do so as Forest Disbursers, *vide* Article 31, Civil Account Code, Volume I. They should apply for letters of credit through the Conservator of the Province or Circle and maintain the accounts prescribed in this Code.

445A. **6.** A Conservator may, by a written order, empower by name, any individual officer who holds charge of a Sub-Division or Range, to draw cheques against letters of credit issued in favour of his Divisional Officer, to any extent that the Conservator or the Divisional Officer may specify. This order should be intimated to the Treasury Officer concerned.

448A-16. 1. As an alternative, subordinate officers may be supplied with funds by cash advances given by the Divisional or Sub-Divisional Officers, *vide* Articles 28 to 31.

446. **7.** Cash may, if required, be obtained by officers of the Department by cheques drawn on the sub-treasuries subordinate to the district treasuries on which they hold letters of credit. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may if possible be duly provided, and he should communicate to the Sub-Treasury Officer through the District Treasury Officer the number of the cheque book to be used.

445—Rule 1. **8.** Letters of credit are issued to officers as holding a certain office, and the transfers of a charge should be reported by the relieved officer to all the Treasury Officers concerned, *vide* Article 28, Civil Account Code, Volume I.